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FINANCE DEPARTMENT

NOTIFICATION

The 17th September, 2025

S.R.O.No.1300/2025 ─ In exercise of the powers conferred by sub-section (1) of Section 11 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No. 24932-FIN-CT1-TAX-0043-2017, dated the 27th July, 2018, published in the Extraordinary issue No. 1295 of the *Odisha Gazette*, dated the 27th July, 2018 bearing **S.R.O.No.309/**2018, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 36635-FIN-CT1-TAX-0002-2020, dated the 31st December, 2021, published in the Extraordinary issue No. 2150 of the *Odisha Gazette*, dated the 31st December, 2021 bearing **S.R.O.No.521/**2021, namely:–

In the said notification, for the Table and the entries relating thereto, the following shall be substituted, namely:-

TABLE

S. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1.	3406	Hand crafted candles	2.5%
2.	420222, 420229, 42023110, 42023190, 420232, 420239	Handbags including pouches and purses; jewellery box	2.5%
3.	4416, 4421 9990	Carved wood products, art ware/ decorative articles of wood (including in lay work, casks, barrel, vats)	2.5%

4.	4414	Wooden frames for painting, photographs, mirrors, etc.	2.5%
5.	4420	Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work (including lathe and lacquer work, ambadi sisal craft)	2.5%
6.	45039090 450490	Art ware of cork (including articles of sholapith)	2.5%
7.	4601and 4602	Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah [including of bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of Water hyacinth, korai mat]	2.5 %
8.	4802	Hand-made paper and paperboard	2.5 %
9.	4823	Articles made of paper mache	2.5%
10.	5607, 5609	Coir articles	2.5%
11.	5609 00 20, 5609 00 90	Toran, Doorway Decoration made from cotton yarn or woollen yarn and aabhala (mirror) with or without hanging flaps	2.5%
12.	57	Handmade carpets and other handmade textile floor coverings (including namda/gabba)	2.5%
13.	5804 30 00	Handmade lace	2.5%
14.	5805	Hand-woven tapestries	2.5%
15.	5808 10	Hand-made braids and ornamental trimming in the piece	2.5%
16.	5810	Hand embroidered articles	2.5%
17.	6117,6214	Handmade/hand embroidered shawls	2.5%
18.	6802	Carved stone products (e.g., statues, statuettes, figures of animals, writing sets,ashtray, candle stand)	2.5%
19.	68159990	Stone art ware, stone in lay work	2.5%
20.	69120010 69120020	Table ware and kitchen ware of clay and terracotta, other clay articles	2.5%
21.	69139000	Statuettes & other ornamental ceramic articles (incl. blue potteries)	2.5%
22.	70099200	Ornamental framed mirrors	2.5%
23.	701810	Bangles, beads and small ware	2.5%
24.	70189010	Glass statues [other than those of crystal]	2.5%
25.	70200090	Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase]	2.5%
26.	71131110	Silver filigree work	1.5%
27.	7117	Handmade imitation jewellery (including natural seeds, beads jewellery, cardamom garland)	1.5%
28.	73269099	Art ware of iron	2.5%
29.	741980	Art ware of brass, copper/copper alloys, electro plated with nickel/silver	2.5%
30.	76169990	Aluminium art ware	2.5%

31.	8306	Bells, gongs and like, non-electric, of base metal; statuettes, and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; (including Bidriware, Panchloga art ware, idol, Swamimalai bronze icons, dhokra jaali)	2.5%
32.	940510	Hand crafted lamps (including Panchloga lamp)	2.5%
33.	940150, 940380	Furniture of bamboo, rattan, and cane	2.5%
34.	9503	Dolls or other toys made of wood or metal or textile material (including wooden toys of Sawantwadi, Channapatna toys, Thanjavur doll)	2.5%
35.	9504	Ganjifa card	2.5%
36.	9601	Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell, and other animal carving material	2.5%
37.	9602	Worked vegetable or mineral carving materials and articles thereof; articles of wax, Stearin, natural gums or natural resins, or of modelling pastes, etc. (including articles of lac, shellac)	2.5%
38.	9701	Hand paintings, drawings, and pastels (including Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, Basoli, etc.)	2.5%
39.	9703	Original sculptures and statuary, in metal, stone, or any other material	2.5%

2. This Notification shall come into force on the dated 22nd day of September, 2025.

[No.26835–FIN-CT1-TAX-0001/2025/F.]

By Order of the Governor

PRIYABRAT MISHRA

Under-Secretary to Government

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